

## REMARKS

In view of the above amendments and the following remarks, further examination and reconsideration of the objections and rejections in the Office Action of August 11, 2008 are respectfully requested.

The specification and abstract have been carefully reviewed and revised to make grammatical and idiomatic improvements in order to aid the Examiner in further consideration of the application. The amendments to the specification and abstract are incorporated in the attached substitute specification and abstract. No new matter has been added. Also attached hereto is a marked-up version of the changes made to the specification and abstract by the current amendment. The attachment is captioned "**Version with Markings to Show Changes Made.**"

Claims 1-28 have been canceled without prejudice or disclaimer to the subject matter contained therein. New claims 29-56 have been added.

A proposed drawing amendment is submitted herewith. A replacement drawing sheet has been submitted for Figure 65. No new matter has been added to the application. Entry of this replacement drawing is respectfully requested, and it is requested that the Examiner indicate approval and entry of this drawing in the next Office Action.

In items 2 and 3 of the Office Action, the drawings are objected to. The specification and drawing Figure 65 are amended herein to correct the inconsistencies indicated by the Examiner. Accordingly, the drawing objection is believed inapplicable to the current drawings, and its withdrawal is respectfully requested.

In item 4 of the Office Action, the abstract of the disclosure is objected to. The abstract of the disclosure has been amended to fully comply with 37 CFR § 1.72(b) and MPEP § 608.01(b). Accordingly, this objection is inapplicable to the amended abstract of the disclosure, and its withdrawal is respectfully requested.

In items 5 and 6 of the Office Action, claims 1-28 are rejected under 35 USC § 112, second paragraph, as being indefinite. This rejection is moot with respect to claims 1-28 in view of their cancellation, and new claims 29-56 have been drafted to avoid the issues indicated by the

Examiner in the rejection. Thus, this rejection is not applicable to the claims, and its withdrawal is respectfully requested.

In items 7 and 8 of the Office Action, claims 10-18 and 24-28 are rejected under 35 USC § 101 as being directed to non-statutory subject matter. This rejection is moot with respect to claims 10-18 and 24-28 in view of their cancellation, and new claims 43-56 are directed to a computer program *stored in a computer-readable medium*. Accordingly, this rejection is not applicable to the claims, and its withdrawal is respectfully requested.

In items 9 and 10 of the Office Action, claims 1-9 and 19-23 are rejected under 35 USC § 102(b) as being anticipated by Menninger et al. (US 2003/0074355); in items 11 and 12 of the Office Action, claims 10-18 and 24-28 are rejected under 35 USC § 103(a) as being unpatentable over Zimmermann et al. (US 2006/0178956) in view of Ram et al. (US 2006/0069635) and further in view of Official notice. These rejections are moot with respect to claims 1-28 in view of their cancellation, and inapplicable to claims 29-56 for the reasons below. Thus, withdrawal of these rejections is respectfully requested.

Claims 29-42 and 43-56 recite a system and a computer program stored in a computer-readable medium, respectively, for creating documents and for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject.

Menninger does not disclose managing numerical business information by extending a combined account title to include non-accounting information, as recited in the claims, nor was it relied on as disclosing such in the Action.

Zimmermann is asserted as disclosing this in the Action. As now recited in the claims, Zimmermann does not disclose extending a combined account title to include information that

has not been managed by journalizing or entry on a ledger or an accounting book. Further, Zimmermann does not disclose managing at least one combined account disclosure item by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject, as recited in the claims. Thus, Zimmermann does not disclose managing numerical business information by extending a combined account title to include non-accounting information, as recited in the claims.

Ram discloses recording transactions in number of stock holdings, but Ram discloses a method of buying or selling items including stock holdings. In this context, the items bought and sold are clearly accounting data; thus, Ram does not disclose extending a combined account title to include non-accounting information, as recited in the claims, and Ram does not obviate any of the deficiencies of Zimmermann discussed above.

Last, in the action Official notice is taken, for example on page 26, that "... it is well known that Companies that carry investment portfolios such as retirement funds and acquired assets inherently incorporate those assets within their accounting ledgers (journal/tables)." Non-accounting information as described in the specification, for example at paragraph 3, and as recited in the claims is information that has *not* been managed by journalizing or entry on a ledger or an accounting book.

Thus, extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, as recited in the claims, is not disclosed in the applied references, nor is it disclosed in any of the other prior art of record or common knowledge in the art. Therefore, extending a combined account title as recited in the claims is not disclosed or suggested by any of the prior art of record.

Claims 29 and 31 recite a document creation system having a processing unit including a basic slip display means, a basic slip registration means, a disclosure item transfer slip display means, a disclosure item transfer slip registration means, and a document creation means.

Claims 33 and 35 recite a processing unit as in claims 29 and 31 which further includes a calculating slip display means and a calculating slip registration means. Claims 37 and 39 recite a processing unit as in claims 29 and 31 which further includes a disclosure ledger creation means. Claim 41 recites a processing unit as in claims 29 and 31 which further includes a disclosure ledger creation means, a calculating slip display means, and a calculating slip registration means. Such a processing unit, including the above components as recited in the claims, is not disclosed in the prior art of record. The corresponding steps in claims 43, 45, 47, 49, 51, 53, and 55 are also not disclosed in the prior art of record.

For example, Zimmermann is cited as disclosing basic slip display and registration, and disclosure item transfer slip display at paragraphs 42 and 49 therein on page 25 of the Action. Paragraph 42 of Zimmermann specifically states that the different data areas in the database contain data for the individual journals in the accounting function (lines 12-14); there is no discussion of non-accounting information as recited in the claims. Paragraph 49 also indicates transferring data for a business transaction (lines 1-3); but this is also accounting information. For example, as described in lines 5-30, the program module 210 generates two input data records, 410 and 420. As described at lines 9-12, the data records' respective data fields comprise stock and liabilities journals, which are clearly accounting information.

Thus, the present invention as recited in claims 29-56 is not anticipated by any of the prior art of record, and no obvious interpretation of the prior art of record would have resulted in the present invention. Accordingly, it is respectfully submitted that claims 29-56 are clearly allowable over the prior art of record.

In view of the foregoing amendments and remarks, it is respectfully submitted that the present application is clearly in condition for allowance. An early notice thereof is earnestly solicited.

If, after reviewing this Amendment, the Examiner feels that there are any issues remaining which must be resolved before the application can be passed to issue, it is respectfully requested that the Examiner contact the undersigned by telephone in order to resolve such issues.

Respectfully submitted,

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